

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.500 Purpose
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TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

**SUBPART E: IL-8453 ILLINOIS INDIVIDUAL INCOME TAX
ELECTRONIC FILING DECLARATION**

Section 105.500 Purpose

- a) Form IL-8453 is the signature portion of the return. It must be completed and signed by all appropriate parties before the return is transmitted electronically. Form IL-8453 serves the following purposes:
 - 1) Authenticates the return;
 - 2) Serves as a transmittal for the associated non-electronic documents that will be stapled to the declaration and sent to the Department, when requested. Section 105.100(c) lists documents and forms to be attached to Form IL-8453;
 - 3) Authorizes the electronic return originator to file the return electronically on behalf of the taxpayer;
 - 4) Provides the taxpayer's written authorization to have the refund directly deposited as designated on the form; and
 - 5) Authorizes the Department to inform the electronic return originator, or the transmitter, that the taxpayer's return has been accepted or rejected. When rejected, authorizes the Department to identify the reasons for rejection.
- b) Form IL-8453 does not serve as a power of attorney or as a substitute for the information required on the electronic tax return.
- c) Form IL-8453 cannot be used to submit forms or schedules which are not listed in Section 105.100. Returns requiring forms that are excluded from electronic filing must be filed on a paper Form IL-1040.

(Source: Amended at 24 Ill. Reg. 6582)